IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 26TH MARCH 2007 / 5TH CHAITHRA 1929

WP(C).No. 5182 of 2007(P)

PETITIONER:

ALIYAR, MUDAVANKATTIL HOUSE,
MANAKKALAPADI, KONATHUKUNNU, THRISSUR.

BY ADV. SRI.I.DINESH MENON

RESPONDENTS:

THE REGIONAL TRANSPORT OFFICER,
THRISSUR.

BY GOVT. PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 26/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) No. 5182/2007 **APPENDIX**

petitioner's exhibits

Ext.P1: True copy of the judgment in O.P No. 16007/1997 dated 6-10-2004

Ext.P2: Copy of the judgment inW.A. No.2162/2005 dated 25-10-2005

Ext.P3: True copy of the request dated 1-12-2005

Ext.P4 series: True copies of the receipts showing the payment as per Ext.P2 judgment (true copies of the receipt dated 1-11-2005, 15-12-2005, 16-1-2006, 15-2-2006, 15-3-2006 and 12-4-2006)

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 5182 OF 2007-P

JUDGMENT

The petitioner has approached this Court, praying for a direction to consider Ext.P3 application for refund of the tax paid by him, on the ground that during the relevant period he did not operate the vehicle. He was compelled to pay the amount, as no G Form was filed. If the petitioner has neither operated the vehicle nor kept the same for operation, he is entitled to get refund of the amount. The said position has already been declared by this Court in Ext.P1 judgment, following the decision of the Division Bench of this Court in **Kannappan v. R.T.O., Ernakulam** (1988(2) KLT 902). In view of the above position, the respondent is directed to pass final orders on Ext.P3 application in accordance with law, taking into account Ext.P1 decision of this Court. The non-filing of the G Form will not be a ground for rejection of the application for refund of the tax paid by the petitioner.

The Writ Petition is disposed of as above.

26th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/